

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 12.03.2020
CORAM
THE HONOURABLE Dr. JUSTICE ANITA SUMANTH
W.P.No.33794 of 2019
and WMP.No.34295 of 2019

P.Banumathi

.. Petitioner

Vs.

The Assistant Commissioner (CT),
Brough Road,
Erode - 638 001.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the order passed by the respondent in TIN:33933001245/ 2012-13 dated 23.01.2015, quash the same and consequently direct the respondent to consider the objections dated 19.12.2014 filed by the petitioner before the respondent and pass fresh orders.

For Petitioner : Mr.Niranjan Rajagopalan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

ORDER

Heard Mr.Niranjan Rajagopalan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2.The petitioner states that his objection dated 20.03.2015 though received on the same date by the respondent has not been taken into account in passing the impugned order and thus there is violation of principles of natural justice.

3.In fact, sister concerns of this petitioner have challenged a similar assessment framed under the provisions of the Tamil Nadu Value Added Tax Act and this Court, in WP.No.30182 of 2019 has considered an identical submission as above, remanding the matter to be heard and re-done afresh. Accordingly, and in the light of order dated 23.10.2019, the present assessment is also set aside. The matter is remitted to the file of the respondent. The exercise of de novo assessment shall be completed by the Assessing Officer within a period of four weeks from date of first hearing of the petitioner.

4.This writ petition is disposed in the aforesaid terms.
No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

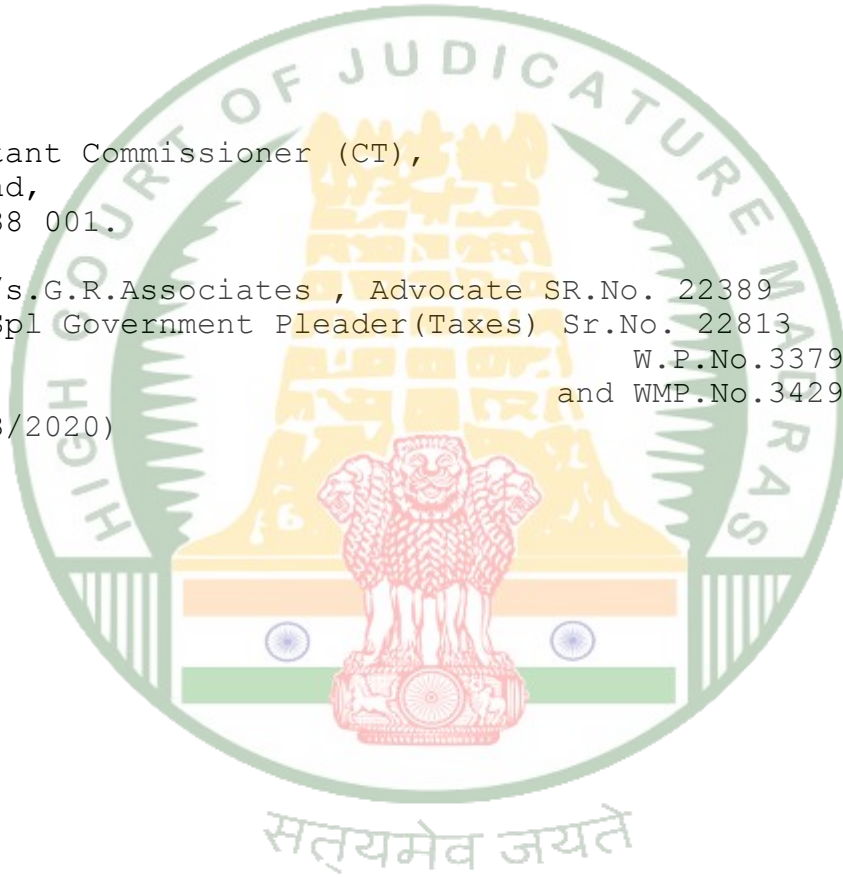
vs
To

The Assistant Commissioner (CT),
Brough Road,
Erode - 638 001.

+1cc to M/s.G.R.Associates , Advocate SR.No. 22389
+1 cc to Spl Government Pleader(Taxes) Sr.No. 22813

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A.SK(18/03/2020)



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